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Chapter 9 Counsel for Debtor Tulare Local Healthcare District

**IN THE UNITED STATES BANKRUPTCY COURT**

**EASTERN DISTRICT OF CALIFORNIA**

**FRESNO DIVISION**

In re

CASE NO. 17-13797

TULARE LOCAL HEALTHCARE  
DISTRICT, dba TULARE REGIONAL  
MEDICAL CENTER,

Chapter 9

DC No.: WJH-4

Debtor.

Tax ID #: 94-6002897

Address: 869 N. Cherry Street  
Tulare, CA 93274

**DECLARATION OF DANIEL R. HECKATHORNE IN SUPPORT OF DEBTOR'S  
OBJECTION TO PROOF OF CLAIM NUMBER 197  
IN AN UNSPECIFIED AMOUNT FILED BY THE DEPARTMENT OF  
HEALTH CARE SERVICES ON APRIL 6, 2018**

**DECLARATION OF DANIEL R. HECKATHORNE**

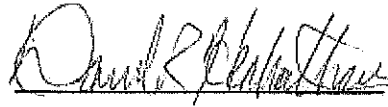
1. My name is Daniel R. Heckathorne. I am the interim Chief Financial Officer of the Tulare Local Healthcare District (the "District"). The Board of Directors ("Board") of the District appointed me to the position of Interim Chief Financial Officer at the meeting of the Board of Directors conducted on November 7, 2017, which was documented in Resolution No. 855 signed by the Secretary of the Board on November 10, 2017. I am authorized to make this declaration on behalf of the District. If called upon as a witness, I could and would competently testify to the facts set forth herein.

2. As the Interim Chief Financial Officer of the District, my duties include overseeing accounting functions, budgets, financial risk management and financial statements, as well as reporting on financial performance. I also oversee areas related to patient accounting and revenue cycle management, cash management processes including billing, collections, accounts receivable, accounts payable, and financial reporting and month-end close processes, which includes payment and reconciliation of Medicare and Medicaid (Medi-Cal) reimbursements. As part of those duties, I am familiar with the District's business records related to my job duties. This declaration is based on matters of my own personal knowledge or knowledge I have gained from a review of the District's business records, which I believe have been maintained in the ordinary course of the District's business and which were made at or near the time of the acts or events recorded therein by, or from information transmitted by, a person with knowledge of the acts or events who had personal knowledge of the event and had or has a business duty to record such event accurately.

3. I have read and reviewed Proof of Claim 197 filed by the California Department of Health Care Services ("DHCS") in an unspecified amount ("Claim"), a true and correct copy of which is attached as Exhibit "A" to my declaration. Based on my review of the District's books and records and my understanding of the District's operations and to the best of my knowledge, I believe that as part of the District's ordinary course of operations, it would have been the District's practice to provide the

1 information required under the Supplemental Reimbursement for Public Outpatient  
2 Hospital Services program for the fiscal years from 2002-2003 through the date that  
3 the District filed its chapter 9 petition on September 30, 2017.

4 I declare under penalty of perjury that the foregoing is true and correct.  
5 Executed on June <sup>26</sup>~~21~~ 2019.



Daniel R. Heckathorne